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July 17, 2006

VIA FEDERAL EXPRESS

Honorable Gregory M. Sleet
United States District Judge
United States District Court
J. Caleb Boggs Federal Building
844 N. King Street
Room 4324, Lockbox 19
Wilmington, DE 19801

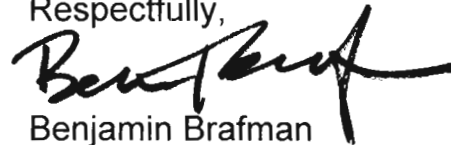
RE: UNITED STATES V. ANDREW N. YAO
CRIMINAL ACTION NO. 06-27

Dear Judge Sleet:

I wish to respectfully inform the Court that the undersigned has been retained to appear as counsel for Mr. Yao in connection with the above-captioned matter and will proceed as counsel of record from this day forward. I have notified Assistant United States Attorney Shannon Hanson of our entry into this matter as well as Tom Dreyer, Mr. Yao's current Court appointed attorney.

I will make every effort to coordinate my substitution with prior counsel and the Government to ensure an orderly transition. I wish to thank your Honor for the courtesy extended in connection with these proceedings.

Respectfully,



Benjamin Brafman

cc: Shannon Hanson, Assistant United States Attorney [Via Telefax 302-573-6200]

Tom Dreyer [Via Telefax 610-459-9206]

Andrew N. Yao [Via E-mail]